

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:)	CASE NO. 16-61657-WLH
)	
STEVEN THOMAS CLARK,)	Chapter 7
)	
Debtor.)	
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STEVEN THOMAS CLARK,)	ADVERSARY PROCEEDING
)	CASE NO. 16-05189
Plaintiff,)	
v.)	
UNITED STATES INTERNAL)	
REVENUE SERVICE,)	
)	
Defendant.)	
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AMENDED COMPLAINT TO DETERMINE DISCHARGEABILITY OF DEBT

COMES NOW Plaintiff, Steven Thomas Clark, and files this Amended Complaint to Determine Dischargeability of Debt claimed by the United States Internal Revenue Service (the "IRS") and shows the Court as follows:

1. This adversary proceeding constitutes a core proceeding under 28 U.S.C. § 157(b)(2)(A), (I), and (O).
2. This Court has jurisdiction of this action under 28 U.S.C. § 1334.
3. The Debtor filed his petition for relief under Chapter 7, Title 11, United States Code (the "Bankruptcy Code"), on July 2, 2016 (the "Petition Date"). The Debtor and the IRS are subject to the jurisdiction of this Court.

4. The IRS asserts a claim against Debtor for 2001, 2004, 2006, 2007, 2008, 2009, 2010 and 2011 income taxes (the “IRS Claim”), such claim having been scheduled in the aggregate amount of \$385,122.95.

5. This is an action under 11 U.S.C. § 523(a)(1) for a determination that the IRS Claim is not excepted from discharge.

6. The IRS Claim is not a priority claim under Section 507(a)(3) or Section 507(a)(8) of the Bankruptcy Code.

7. The Debtor filed all of the subject returns on a timely basis, and did not file a fraudulent return or attempt in any manner to evade or defeat the subject taxes.

WHEREFORE, the Debtor prays that this Court enter a judgment in favor of the Debtor adjudicating that the IRS Claim is not excepted from discharge and for such other relief as the Court deems just and proper.

Dated: Atlanta, Georgia
August 23, 2016

Respectfully submitted,

MACEY, WILENSKY & HENNINGS, LLC

/s/ William A. Rountree

William A. Rountree
Georgia Bar No. 616503

303 Peachtree Street, N.E.
Suite 4420
Atlanta, Georgia 30308
Telephone: (404) 584-1200
Facsimile: (404) 681-4355
wrountree@maceywilensky.com
Attorneys for Debtor

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)	

CERTIFICATE OF SERVICE

I, William A. Rountree, hereby certify that I am, and at all times relevant hereto was, over the age of 18 years, and that I served a true and correct copy of the Amended Adversary Complaint via United States Mail, postage prepaid and properly addressed upon the following parties:

Office of the U.S. Trustee
362 Richard Russell Building
75 Spring Street, S.W.
Atlanta, GA 30303

Internal Revenue Service
Insolvency Unit
401 W. Peachtree St., Stop 334-D, Rm. 400
Atlanta, GA 30308

U. S. Attorney – Civil Process Clerk
Northern District of Georgia
Richard B. Russell Building
75 Spring Street, S.W., Suite 700
Atlanta, GA 30303

Attorney General
United States of America
Main Justice Building
10th and Constitution Avenue, N.W.
Washington, D.C. 20530

United States Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101

Steven Thomas Clark
230 Gold Creek Court
Atlanta, GA 30350

Edwin K. Palmer
P O BOX 1284
Decatur, GA 30350

U. S. Department of Justice
Civil Trial Section – Southern Region
555 4th Street, N.W.
Room 6243
Washington, D.C. 20001-2733

Tax Division
U.S. Department of Justice
P. O. Box 14198
Ben Franklin Station
Washington, D.C. 20044

Dated: Atlanta, Georgia
August 23, 2016

MACEY, WILENSKY & HENNINGS, LLC

/s/ William A. Rountree

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